

BUNKIE CITY COURT

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2021**



TABLE OF CONTENTS

	<u>PAGE</u>
Independent Accountants' Report.....	1
Balance Sheet.....	2
Statement of Revenues, Expenditures, and Changes in Fund Balance	3
Statement of Fiduciary Net Position	4
Statement of Changes in Fiduciary Net Position	5
Supplemental Information:	
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer	6
<u>Justice System Funding Schedules</u>	
Collecting / Disbursing Entity	7
Schedule of Findings.....	8



November 7, 2022

Independent Accountants' Compilation Report

The Honorable Derrick Earles, Judge
Bunkie City Court

Management is responsible for the accompanying financial statements of the general fund and fiduciary funds of the Bunkie City Court, as of and for the year ended December 31, 2021, as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

SUPPLEMENTARY INFORMATION

The supplemental information listed below is presented for purposes of additional analysis and is not a required part of the general fund's financial statements.

- Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer
- Justice System Funding Schedule – Collecting / Disbursing Entity

The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

The financial statements present only the general fund and fiduciary funds. Accordingly, the accompanying financial statements do not purport to present fairly the financial position of the Bunkie City Court as of December 31, 2021, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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BUNKIE CITY COURT

A Component of the City of Bunkie

Balance Sheet - General Fund

December 31, 2021

	<u>General Fund</u>
<u>ASSETS</u>	
Cash	\$ 39,210
Other	-
Due From City Marshal's Office	-
	<hr/>
TOTAL ASSETS	<u>\$ 39,210</u>
 <u>LIABILITIES AND FUND BALANCE</u>	
<u>LIABILITIES</u>	
Payroll Taxes Payable	<u>\$ 1,430</u>
TOTAL LIABILITIES	<hr/> 1,430
 <u>FUND EQUITY</u>	
Fund balance - Unassigned	<hr/> 37,780
TOTAL FUND BALANCE	<hr/> 37,780
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 39,210</u>

BUNKIE CITY COURT

A Component of the City of Bunkie

Statement of Revenue, Expenditures and Changes in Fund Balance

General Fund

For the Year Ended December 31, 2021

	General Fund
<u>REVENUES</u>	
Fines and Forfeitures	\$ 39,077
Miscellaneous	21
	<hr/>
Total Revenues	39,098
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<u>EXPENDITURES</u>	
Judicial:	
Bank Charges	\$ 76
Books & Periodicals	-
Dues	775
Judges Retirement Fund	-
Legal & Accounting	2,658
Miscellaneous	-
Office Expense	578
Salaries and Wages	28,721
Seminars & Meetings	-
Taxes-Payroll	2,058
Telephone	3,507
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Total Expenditures	38,373
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Excess (Deficit) Revenues Over Expenditures	725
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Fund Balance at Beginning of Year	37,055
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Fund Balance at End of Year	\$ 37,780
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BUNKIE CITY COURT

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Statement of Fiduciary Net Position

Fiduciary Funds

December 31, 2021

	<u>Custodial Funds</u>
<u>Assets</u>	
Cash and Cash Equivalents	\$ 11,638
Total Assets	<u>11,638</u>
<u>Liabilities</u>	
Due to Others	-
Total Liabilities	<u>-</u>
<u>Net Position</u>	
Restricted for Individuals, Organizations, and Other Governments	11,638
Total Net Position	<u>\$ 11,638</u>

BUNKIE CITY COURT

A Component of the City of Bunkie

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

December 31, 2021

	<u>Custodial Funds</u>
<u>Additions</u>	
Court Cost	\$ 106,764
Fines	65,201
Civil Fees	14,086
Total Additions	<u>186,051</u>
<u>Deductions</u>	
Distributions to Recipients or Recipient Agencies	183,851
Total Deductions	<u>183,851</u>
Net Increase (Decrease) in Fiduciary Net Position	2,200
Net Position - Beginning	<u>9,438</u>
Net Position - Ending	<u><u>\$ 11,638</u></u>

BUNKIE CITY COURT

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Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer For the Year Ended December 31, 2021

Agency Head - Derrick Earles, City Judge

Purpose:

Compensation

Salary - City of Bunkie	11,954	
Salary - State of Louisiana	43,200	
Salary - Avoyelles Parish Police Jury	3,717	
Civil Fees	<u>2,453</u>	61,324

Benefits

Health Insurance Premiums		-
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Reimbursements (Seminars and Meetings)		-
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BUNKIE CITY COURT

A Component of the City of Bunkie

***Justice System Funding Schedule - Collecting / Disbursing Entity
As Required by Act 87 of the 2020 Regular Legislative Session -
Cash Basis Presentation
For the Year Ended December 31, 2021***

	First Six Month Period Ended June 30, 2021	Second Six Month Period Ended December 31, 2021
Beginning Balance of Amounts Collected	\$ 9,438	\$ 10,296
Add: Collections		
Court Cost	62,831	43,933
Fines	41,201	24,000
Civil Fees	6,262	7,824
	<u>110,294</u>	<u>75,757</u>
Subtotal Collections		
	<u>110,294</u>	<u>75,757</u>
Less: Disbursements to Governments & Nonprofits		
City of Bunkie - Criminal Fines	41,201	24,000
Criminal Court Cost / Fees		
Bunkie City Marshal	9,463	9,156
12th JDC Indigent Defender Fund	21,645	14,895
LA Commission on Law Enforcement	954	670
LA State Supreme Court	1,591	1,285
Central Louisiana Juvenile Detention	3,548	2,431
Avoyelles Parish District Attorney	579	200
Civil Fees		
LA State Treasurer	500	704
LA Supreme Court	87	13
East Baton Rouge Parish Sheriff	33	-
Bunkie City Marshal	105	150
Natchitoches Parish Sheriff	-	50
Division of Administration	15	-
Less: Amounts Retained by Bunkie City Court		
Self Disbursed Court Cost	24,359	14,718
Less: Disbursements to Individuals /3rd Party Collection		
Other Disbursements to Individuals	5,356	6,143
Payments to 3rd Party Collection / Processing Agencies	-	-
	<u>109,436</u>	<u>74,415</u>
Subtotal Disbursements / Retainage		
	<u>109,436</u>	<u>74,415</u>
Ending Balance of Amounts Collected but not Disbursed	\$ 10,296	\$ 11,638

Bunkie City Court
Schedule of Findings
December 31, 2021

2021-001	Delayed Financial Reporting
Condition	The audit report was completed after the statutory deadline of June 30, 2022.
Criteria	State Law requires the audit report to be completed and submitted to the Legislative Auditor by June 30, 2022.
Cause	The audit report was delayed because additional time was needed to accumulate information for Justice System Reporting Schedules.
Effect	Noncompliance with State Law.
Recommendation	Accumulate information necessary for Justice System Reporting prior to the deadline.